



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TURTLE LAKE WATER AND SEWER UTILITIES

Principal Office: 114 MARTIN AVENUE
TURTLE LAKE, WI 54884

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TURTLE LAKE WATER AND SEWER UTILITIES**Utility Address:** 114 MARTIN AVENUE
TURTLE LAKE, WI 54884**When was utility organized?** 1/1/1900**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR KIM MORAVITZ**Title:** VILLAGE ADMINISTRATOR**Office Address:**114 MARTIN AVENUE
TURTLE LAKE, WI 54884**Telephone:** (715) 986 - 2241**Fax Number:** (715) 986 - 4252**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE AND COMPANY**Title:****Office Address:** VIRCHOW, KRAUSE AND COMPANY205 E. GRAND AVE.
EAU CLAIRE, WI 54701**Telephone:** (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MRS PATRICIA MESSICCI**Title:** PRESIDENT**Office Address:**101 LOGAN AVE. WEST
TURTLE LAKE, WI 54884**Telephone:** (715) 986 - 4633**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE AND COMPANY**Title:****Office Address:** VIRCHOW, KRAUSE AND COMPANY
205 E. GRAND AVE.
EAU CLAIRE, WI 54701**Telephone:** (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:****Date of most recent audit report:** 2/1/1999**Period covered by most recent audit:** 1/1/98 - 12/31/98

Names and titles of utility management including manager or superintendent:

Name: MR CARL KLEINSCHMIDT**Title:** PUBLIC WORKS DIRECTOR**Office Address:**
114 MARTIN AVENUE
TURTLE LAKE, WI 54884**Telephone:** (715) 986 - 2241**Fax Number:** (715) 986 - 4252**E-mail Address:**

Name: MR KIM MORAVITZ**Title:** VILLAGE ADMINISTRATOR**Office Address:**
114 MARTIN AVENUE
TURTLE LAKE, WI 54884**Telephone:** (715) 986 - 2241**Fax Number:** (715) 986 - 4252**E-mail Address:**

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:MR JOHN FISCHER, TRUSTEE
MR TOM FLOTTUM, TRUSTEE
MS SHERYL GEHRMAN, TRUSTEE
MR FRANK KLINGELHOETS, TRUSTEE
MR MEL MELBY, TRUSTEE
MS PATRICIA MESSICCI, PRESIDENT
MR DAVE RITSCHKE, TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 1/1/1974

IDENTIFICATION AND OWNERSHIP

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	186,377	181,273	1
Operating Expenses:			
Operation and Maintenance Expense (401)	60,500	57,986	2
Depreciation Expense (403)	24,100	23,441	3
Amortization Expense (404)	0	0	4
Taxes (408)	35,856	34,462	5
Total Operating Expenses	120,456	115,889	
Net Operating Income	65,921	65,384	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	65,921	65,384	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	11,449	10,953	9
Miscellaneous Nonoperating Income (421)	27,744	37,675	10
Total Other Income	39,193	48,628	
Total Income	105,114	114,012	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	105,114	114,012	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	60,408	63,415	13
Amortization of Debt Discount and Expense (428)	5,553	5,520	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	65,961	68,935	
Net Income	39,153	45,077	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	273,021	227,944	19
Balance Transferred from Income (433)	39,153	45,077	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	377	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	311,797	273,021	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
CHECKING AND INVESTMENTS	11,449	4
Total (Acct. 419):	11,449	
Miscellaneous Nonoperating Income (421):		
SEWER INCOME	27,744	5
Total (Acct. 421):	27,744	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
ADJUSTMENT TO BEGINNING FUND BALANCE	377	9
Total (Acct. 435)--Debit:	377	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	186,377	0	0	0	186,377	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	186,377	0	0	0	186,377	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,332,319	1,280,603	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	255,928	231,211	2
Net Utility Plant	1,076,391	1,049,392	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,880,813	2,850,899	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	954,745	881,780	4
Net Nonutility Property	1,926,068	1,969,119	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	305,598	304,610	7
Total Other Property and Investments	2,231,666	2,273,729	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	164,174	175,665	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	29,895	25,932	11
Other Accounts Receivable (143)	68,302	63,458	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	7,363	1,858	14
Materials and Supplies (150)	11,244	12,130	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	280,978	279,043	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	35,692	41,020	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	35,692	41,020	
Total Assets and Other Debits	3,624,727	3,643,184	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	813,500	740,896	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	311,797	273,021	23
Total Proprietary Capital	1,125,297	1,013,917	
LONG-TERM DEBT			
Bonds (221)	1,000,000	1,055,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,000,000	1,055,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	17,184	8,104	28
Payables to Municipality (233)	560	84,333	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	9,779	10,231	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	27,523	102,668	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,471,907	1,471,599	38
Total Liabilities and Other Credits	3,624,727	3,643,184	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,332,319	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,332,319	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	255,928	0	0	0	9
Total Accumulated Provision	255,928	0	0	0	
Net Utility Plant	1,076,391	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	231,211				231,211	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	24,100				24,100	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,572				1,572	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	25,672	0	0	0	25,672	13
Debits during year						14
Book cost of plant retired	955				955	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	955	0	0	0	955	19
Balance End of Year	255,928	0	0	0	255,928	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,734,746	36,365	700	2,770,411	1
Other (specify):					
WIP - NONREGULATED SEWER	116,153		5,751	110,402	2
Total Nonutility Property (121)	2,850,899	36,365	6,451	2,880,813	
Less accum. prov. depr. & amort. (122)	881,780	72,965		954,745	3
Net Nonutility Property	1,969,119	(36,600)	6,451	1,926,068	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	10,410	11,031	2
Sewer utility	834	1,099	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	11,244	12,130	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 MORTGAGE REVENUE	5,328	428	35,692	1
Total			35,692	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	740,896	1
Changes during year (explain):		
WATER AND SEWER CAPITAL CONTRIBUTIONS PAID IN	72,604	2
Balance end of year	813,500	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 MORTGAGE REVENUE - SEWER	06/01/1996	05/01/2011	5.66%	1,000,000	1
Total Bonds (Account 221):				1,000,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	34,584	2
Charged electric department expense		3
Charged sewer department expense	636	4
Other (explain):		
NONE		5
Total Accruals and other credits	35,220	
Taxes paid during year:		
County, state and local taxes	33,072	6
Social Security taxes	1,932	7
PSC Remainder Assessment	216	8
Other (explain):		
NONE		9
Total payments and other debits	35,220	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1996 MORTGAGE REVENUE	10,231	60,408	60,860	9,779	1
Subtotal	10,231	60,408	60,860	9,779	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	10,231	60,408	60,860	9,779	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	470,775	0	0	1,000,824	0	1,471,599	1
Add credits during year:							
For Services	17,899					17,899	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
TO ADJUST BEGINNING BALANCE				17,591		17,591	5
Balance End of Year	488,674	0	0	983,233	0	1,471,907	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEBT REDEMPTION ACCOUNT	22,470	3
REPLACEMENT ACCOUNT	144,353	4
MAINTENANCE RESERVE ACCOUNT	17,410	5
DEBT RESERVE ACCOUNT	121,365	6
Total (Acct. 125):	305,598	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	29,895	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	29,895	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	68,302	12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	68,302	
Receivables from Municipality (145):		
AMPI CONSTRUCTION RECEIVABLE	4,967	15
DUE FROM MUNICIPALITY	2,396	16
Total (Acct. 145):	7,363	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):	
NONE	18
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	19
Total (Acct. 183):	0
Payables to Municipality (233):	
	560
Total (Acct. 233):	560
Other Deferred Credits (253):	
NONE	21
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,306,461	0	0	0	1,306,461	1
Materials and Supplies	10,720	0	0	0	10,720	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	243,569	0	0	0	243,569	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	479,724	0	0	0	479,724	6
Other (specify):					0	7
Average Net Rate Base	593,888	0	0	0	593,888	
Net Operating Income	65,921	0	0	0	65,921	8
Net Operating Income as a percent of						
Average Net Rate Base	11.10%	N/A	N/A	N/A	11.10%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	777,198	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	292,409	3
Other (Specify):		4
Total Average Proprietary Capital	1,069,607	
Net Income		
Net Income	39,153	5
Percent Return on Proprietary Capital	3.66%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Turtle Lake
Turtle Lake, Wisconsin

We have compiled the accompanying PSC Report of the Turtle Lake Water and Sewer Utilities, enterprise funds of the Village of Turtle Lake, as of December 31, 1999 and 1998, in accordance with Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
February 2, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 11, 2000

Mr. Kim Moravitz, Village Administrator
Turtle Lake Municipal Water & Sewer Utility
114 Martin Avenue East
Turtle Lake, WI 54884-9060

1999 Analytical Review DWCCA-5970-PJL

Dear Mr. Moravitz:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in the head notes for the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation for each expense account which changed over \$2,000 and 30% when compared to the 1998 report.

2. During our review, we noted that the average cost per water meter added during the year is higher for your utility than the state wide average. Please provide a copy of the invoices for the meters added during the year.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\5970.doc

cc: Ms. Patricia Messicci, President

Response received 6/5/00.

#1, see explanations on page W-5.

#2, the copy of meter invoices that the letter indicated was enclosed was not included. I talked to Fran Duncanson at the utility and she said that they added at least one large meter that cost over \$1000, that alone would

FINANCIAL SECTION FOOTNOTES

account for them falling outside of the normal cost/meter of up to \$150. I
told her to adjust their meter count in the 2000 report.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	182,653	1
Total Sales of Water	182,653	
Other Operating Revenues		
Forfeited Discounts (470)	135	2
Other Water Revenues (474)	3,589	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,724	
Total Operating Revenues	186,377	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	53,089	5
General Operating Expenses (680-690)	7,411	6
Total Operation and Maintenance Expenses	60,500	
Other Operating Expenses		
Depreciation Expense (403)	24,100	7
Amortization Expense (404)		8
Taxes (408)	35,856	9
Total Other Operating Expenses	59,956	
Total Operating Expenses	120,456	
NET OPERATING INCOME	65,921	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	15	140	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	15	140	
Metered Sales to General Customers (461)				
Residential	319	16,145	51,301	4
Commercial	96	29,694	52,258	5
Industrial	2	6,663	9,119	6
Total Metered Sales to General Customers (461)	417	52,502	112,678	
Private Fire Protection Service (462)	1		5,455	7
Public Fire Protection Service (463)	1		64,380	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	420	52,517	182,653	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	64,380	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	64,380	
Forfeited Discounts (470):		
Customer late payment charges	135	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	135	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,566	7
Other (specify):		
WATER MERC AND JOBBING	23	8
Total Other Water Revenues (474)	3,589	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	28,327	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,876	3
Chemicals (630)	9,401	4
Supplies and Expenses (640)	3,692	5
Repairs of Water Plant (650)	2,793	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	53,089	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,417	8
Office Supplies and Expenses (681)	203	9
Outside Services Employed (682)	2,225	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)	1,521	12
Regulatory Commission Expenses (688)	45	13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	7,411	
Total Operation and Maintenance Expenses	60,500	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		33,072	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		(636)	2
Net property tax equivalent		33,708	
Social Security		1,932	3
PSC Remainder Assessment		216	4
Other (specify): NONE			5
Total tax expense		35,856	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Barron	Polk			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206272	0.218370			3
County tax rate	mills		5.361890	4.614860			4
Local tax rate	mills		10.375132	11.029550			5
School tax rate	mills		11.035964	11.683390			6
Voc. school tax rate	mills		1.487009	1.574230			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		28.466267	29.120400			10
Less: state credit	mills		1.828076	0.707088			11
Net tax rate	mills		26.638191	28.413312			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.375132	11.029550			14
Combined School Tax Rate	mills		12.522973	13.257620			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		22.898105	24.287170			17
Total Tax Rate	mills		28.466267	29.120400			18
Ratio of Local and School Tax to Total	dec.		0.804394	0.834026			19
Total tax net of state credit	mills		26.638191	28.413312			20
Net Local and School Tax Rate	mills		21.427611	23.697440			21
Utility Plant, Jan. 1	\$	1,280,603	1,258,121	22,482			22
Materials & Supplies	\$	11,031	11,031				23
Subtotal	\$	1,291,634	1,269,152	22,482			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	1,291,634	1,269,152	22,482			26
Assessment Ratio	dec.		0.969600	0.915900			27
Assessed Value	\$	1,251,161	1,230,570	20,591			28
Net Local & School Rate	mills		21.427611	23.697440			29
Tax Equiv. Computed for Current Year	\$	26,856	26,368	488			30
Tax Equivalent per 1994 PSC Report	\$	33,072					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	33,072					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	50		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	94,981		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	95,031	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	17,750		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	43,694		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	61,444	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,858		23
Total Water Treatment Plant	2,858	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	50		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			50	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			94,981	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	95,031	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			17,750	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			43,694	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	61,444	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,858	23
Total Water Treatment Plant	0	0	2,858	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			50	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	266,497		26
Transmission and Distribution Mains (343)	629,560	37,806	27
Fire Mains (344)	0		28
Services (345)	61,073	4,594	29
Meters (346)	60,116	5,057	30
Hydrants (348)	85,846	5,214	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,103,142	52,671	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	624		35
Computer Equipment (372.1)	2,454		36
Transportation Equipment (373)	2,500		37
Other General Equipment (379)	12,550		38
Other Tangible Property (390)	0		39
Total General Plant	18,128	0	
Total utility plant in service directly assignable	1,280,603	52,671	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,280,603	52,671	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			266,497	26
Transmission and Distribution Mains (343)	640		666,726	27
Fire Mains (344)			0	28
Services (345)			65,667	29
Meters (346)	315		64,858	30
Hydrants (348)			91,060	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	955	0	1,154,858	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			624	35
Computer Equipment (372.1)			2,454	36
Transportation Equipment (373)			2,500	37
Other General Equipment (379)			12,550	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	18,128	
Total utility plant in service directly assignable	955	0	1,332,319	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	955	0	1,332,319	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,097	4,097	1
February			4,726	4,726	2
March			5,763	5,763	3
April			6,687	6,687	4
May			5,573	5,573	5
June			5,262	5,262	6
July			6,074	6,074	7
August			5,465	5,465	8
September			5,334	5,334	9
October			6,547	6,547	10
November			5,269	5,269	11
December			5,062	5,062	12
Total for year	0	0	65,859	65,859	
Less: Measured or estimated water used in main flushing and water treatment during year				4,114	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				61,745	16
Less: Water sold				52,517	17
Losses and unaccounted for				9,228	18
Percent unaccounted for to the nearest whole percent (%)				15%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
None					
Maximum gallons pumped by all methods in any one day during reporting year				416	21
Date of maximum: 10/1/1999					22
Cause of maximum:					23
Flushing					
Minimum gallons pumped by all methods in any one day during reporting year				72	24
Date of minimum: 1/1/1999					25
Total KWH used for pumping for the year				118,746	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
ELM STREET	#1	739	10	360,000	Yes	1
MAPLE STREET	#2	748	12	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	ELM STREET	MAPLE STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	GRUFAS	JOHNSON		5
Year Installed	1988	1969		6
Type	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	264	550		8
Pump Motor or Standby Engine Mfr	GE	GE		10
Year Installed	1954	1969		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	50		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1988		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	130		10
Total capacity in gallons	150,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	GRAVITY		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	272.0000		22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	4,120	0	0	0	4,120	1
M	D	4.000	11,767	0	0	0	11,767	2
M	D	6.000	8,049	0	0	0	8,049	3
M	D	8.000	25,108	932	320	0	25,720	4
M	D	10.000	500	0	0	0	500	5
Total Within Municipality			49,544	932	320	0	50,156	
Total Utility			49,544	932	320	0	50,156	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	320	6	0	0	326		1
M	1.000	10	6	0	0	16		2
M	1.250	6	0	0	0	6		3
M	1.500	9	0	0	0	9		4
M	2.000	17	1	0	0	18	1	5
M	4.000	4	1	0	0	5		6
M	6.000	1	0	0	0	1		7
M	8.000	1	0	0	0	1		8
Total Utility		368	14	0	0	382	1	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	466	30	28	0	468	11	1
1.000	14	0	0	0	14	0	2
1.250	5	0	0	0	5	0	3
1.500	17	0	0	0	17	0	4
2.000	8	0	0	0	8	0	5
3.000	1	0	0	0	1	0	6
4.000	2	0	0	0	2	0	7
Total:	513	30	28	0	515	11	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	339	51	1	4	0	73	468	1
1.000	0	10	1	3	0	0	14	2
1.250	0	4	0	1	0	0	5	3
1.500	0	16	1	0	0	0	17	4
2.000	0	3	3	2	0	0	8	5
3.000	0	0	1	0	0	0	1	6
4.000	0	0	1	1	0	0	2	7
Total:	339	84	8	11	0	73	515	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	96	2			98	2
Total Fire Hydrants	96	2	0	0	98	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	98
Number of distribution system valves end of year:	162
Number of distribution valves operated during year:	162

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

a/c 600, change was due to the fact that \$7,351 in water maintenance benefits were included in error.

a/c 684, no insurance expense included due to an allocation not made. Will do in 2000.

a/c 686, see a/c 600 above, this is where the \$7,351 should have been put.

Water Mains (Page W-15)

Water mains were financed from TIF.

Water Services (Page W-16)

The water services added were paid for by the customers.
